

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**HB 1796 - SB 1625**

March 18, 2011

**SUMMARY OF BILL:** Requires the Comptroller of the Treasury to perform an audit of any school district seeking to convert to a special school district before any conversion takes place.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumption:

- According to the Comptroller, the current practice of the Division of Municipal Audit is to contract with an independent audit firm to perform these audits. It is assumed that the current practice will continue and that there will be no increase in the contract maximum liability to perform audits. Any increase in state expenditures will be not significant.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White".

James W. White, Executive Director

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